

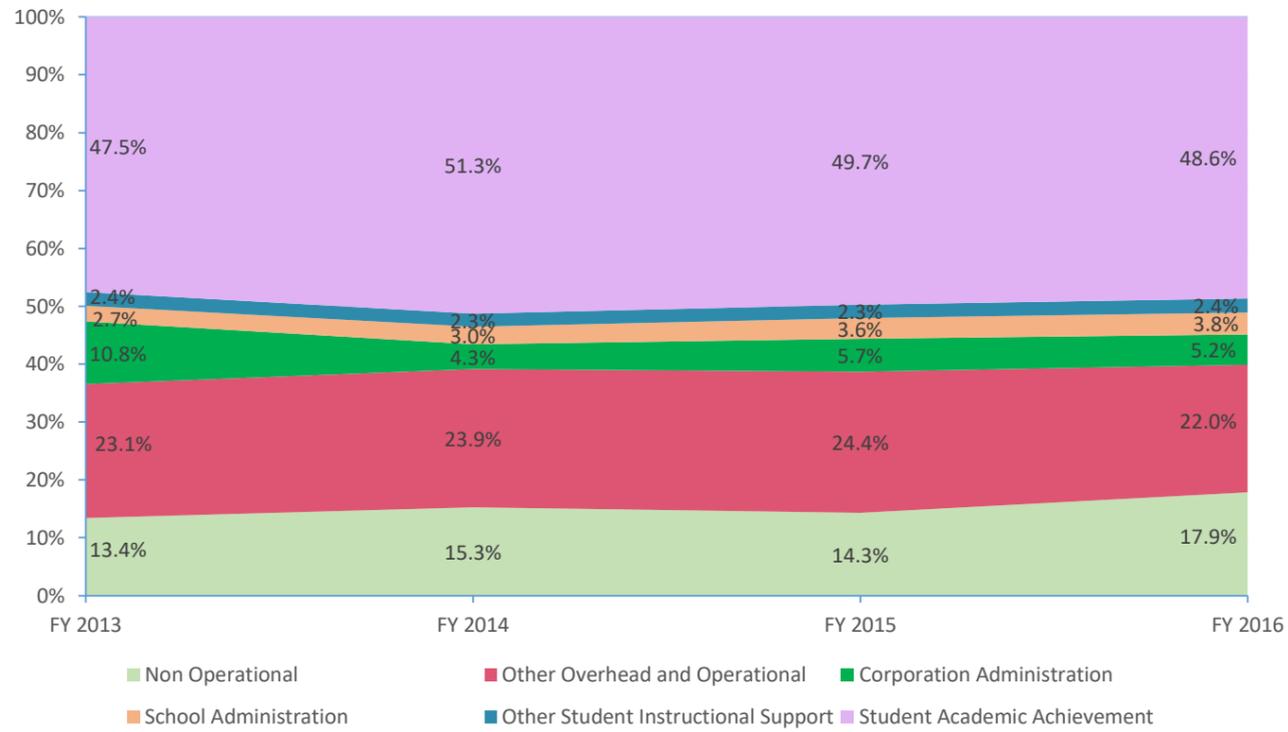
**School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,562,473	54.9%	\$5,257,990	52.8%	\$4,915,680	47.5%	\$4,981,765	51.3%	\$4,950,505	49.7%	\$4,710,435	48.6%
Student Instructional Support	\$493,657	4.9%	\$489,014	4.9%	\$525,743	5.1%	\$514,580	5.3%	\$585,299	5.9%	\$601,865	6.2%
Total	\$6,056,130	59.8%	\$5,747,003	57.7%	\$5,441,422	52.6%	\$5,496,345	56.6%	\$5,535,804	55.6%	\$5,312,300	54.9%

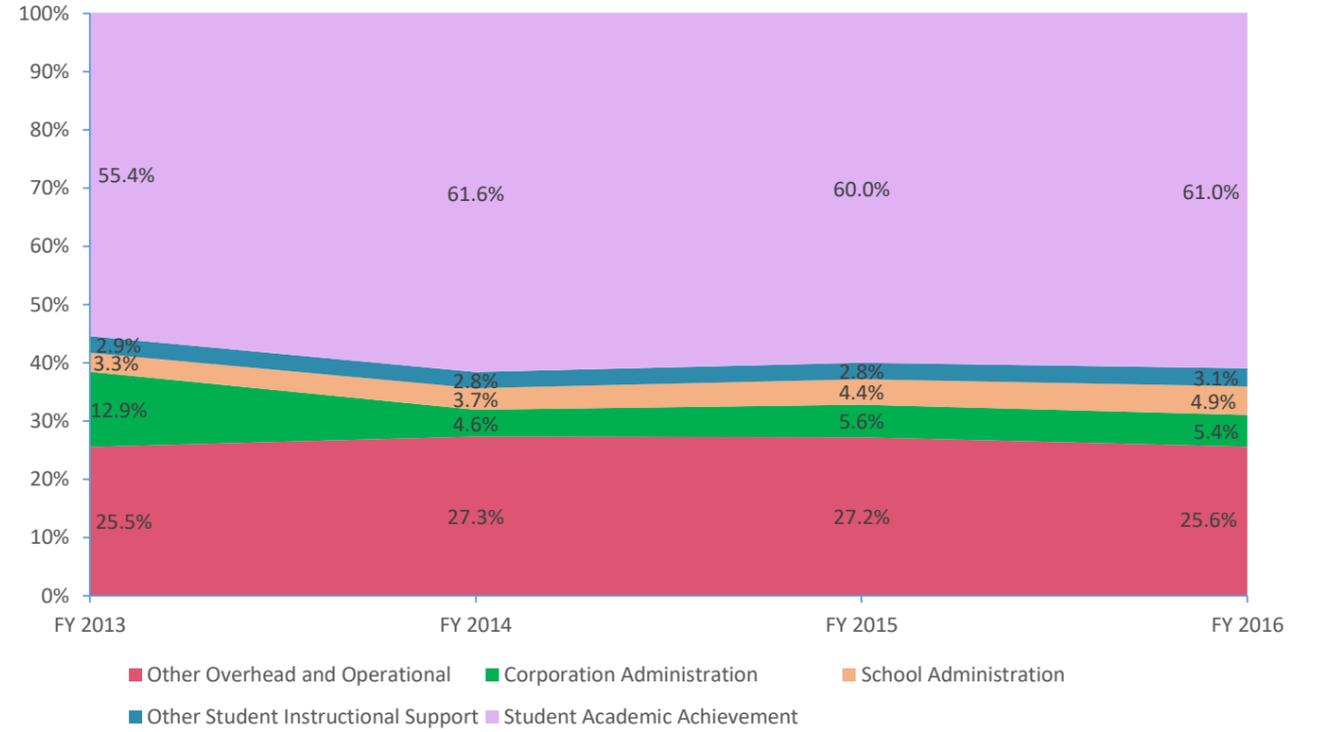
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,104,957	20.8%	\$2,590,387	26.0%	\$3,512,871	34.0%	\$2,737,534	28.2%	\$2,994,071	30.1%	\$2,641,784	27.3%
Non Operational	\$1,964,148	19.4%	\$1,616,520	16.2%	\$1,387,164	13.4%	\$1,482,838	15.3%	\$1,424,337	14.3%	\$1,728,312	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,069,105	40.2%	\$4,206,907	42.3%	\$4,900,035	47.4%	\$4,220,372	43.4%	\$4,418,408	44.4%	\$4,370,096	45.1%

Grand Total	\$10,125,234		\$9,953,910		\$10,341,457		\$9,716,717		\$9,954,212		\$9,682,397	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$209,494	\$278,727	\$243,531	\$226,748	8.2%	-18.6%	-6.9%
11100	Regular Programs	Elementary	\$1,917,875	\$2,056,954	\$1,897,478	\$1,763,197	-8.1%	-14.3%	-7.1%
11300	Regular Programs	High School	\$1,288,173	\$1,725,299	\$1,579,982	\$1,471,240	14.2%	-14.7%	-6.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$43,582	\$68,717	\$77,312	\$77,054	76.8%	12.1%	-0.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$35,817	\$50,021	\$63,010	\$15,481	-56.8%	-69.1%	-75.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$7,241	\$3,618	NA	NA	-50.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$45,022	\$65,971	NA	NA	46.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$17,305	\$29,392	\$23,538	\$25,785	49.0%	-12.3%	9.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$115,646	\$144,753	\$146,363	\$153,529	32.8%	6.1%	4.9%
12350	Special Programs	Physical Impairment - Homebound	\$1,944	\$0	\$59	\$0	-100.0%	NA	-100.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$34,037	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$0	\$10,000	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$36,255	\$35,646	NA	NA	-1.7%
12900	Special Programs	Other Special Programs	\$4,268	\$3,504	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$90	\$204	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$20,465	\$13,341	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$13,454	\$18,456	\$5,996	\$4,086	-69.6%	-77.9%	-31.9%
16200	Remediation	Preventive Remediation	\$17,332	\$508	\$7,700	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$242,109	\$268,345	\$297,514	\$298,882	23.4%	11.4%	0.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$263,748	\$320,955	\$303,877	\$308,193	16.9%	-4.0%	1.4%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$1,000	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$402	\$31,969	\$6,414	\$2,895	620.9%	-90.9%	-54.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$17,877	\$22,705	NA	NA	27.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$75	\$150	NA	NA	100.0%
22220	Instruction	Library/Media Services - School Library	\$135,860	\$119,458	\$112,709	\$91,781	-32.4%	-23.2%	-18.6%
22230	Instruction	Library/Media Services - Audiovisual	\$2,459	\$102	\$0	\$0	-100.0%	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$8,893	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$3,480	\$3,480	NA	NA	0.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$9,178	\$19,931	NA	NA	117.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$3,230	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$132,249	\$114,054	\$10,331	\$0	-100.0%	-100.0%	-100.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$40,772	\$91,921	NA	NA	125.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$530	\$0	NA	NA	-100.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$8,166	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$13,260	\$11,086	NA	NA	-16.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$201,885	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,698,194	\$5,257,990	\$4,950,505	\$4,710,435	0.3%	-10.4%	-4.8%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$127,670	\$140,614	\$163,944	\$165,016	29.3%	17.4%	0.7%
21240	Students	Guidance Services - Information Services	\$15,359	\$4,406	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$48,869	\$60,315	\$65,425	\$69,240	41.7%	14.8%	5.8%
21510	Students	Speech Path. & Audio. Serv. - Service Area Direction	\$1,179	\$0	\$0	\$0	-100.0%	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$80	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$220,642	\$283,678	\$355,685	\$367,144	66.4%	29.4%	3.2%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$165	\$465	NA	NA	181.8%
Student Instructional Support Total			\$413,719	\$489,014	\$585,299	\$601,865	45.5%	23.1%	2.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,190	\$29,531	\$31,579	\$18,927	33.4%	-35.9%	-40.1%
23120	General Administration	Board of Education - Service Area Assistants	\$49,987	\$67,435	\$4,772	\$405	-99.2%	-99.4%	-91.5%
23150	General Administration	Board of Education - Legal Services	\$3,675	\$2,836	\$5,213	\$3,591	-2.3%	26.6%	-31.1%
23160	General Administration	Board of Education - Promotion Expenses	\$3,309	\$2,675	\$12,468	\$7,204	117.7%	169.3%	-42.2%

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							2006 to 2016	2009 to 2016	2015 to 2016
23190	General Administration	Board of Education - Other Governing Body Services	\$4,356	\$6,302	\$2,939	\$2,867	-34.2%	-54.5%	-2.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$131,683	\$189,830	\$166,292	\$143,562	9.0%	-24.4%	-13.7%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$1,500	\$1,800	\$1,800	NA	20.0%	0.0%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$44,087	\$41,264	NA	NA	-6.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$48,161	\$47,122	NA	NA	-2.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$3,570	\$612	NA	NA	-82.8%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$2,032	\$340	NA	NA	-83.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$412	\$885	\$826	NA	100.4%	-6.7%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$900	\$1,250	NA	NA	38.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$799	\$1,037	NA	NA	29.7%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,559	\$2,627	\$0	\$100	-93.6%	-96.2%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$8,266	\$0	\$0	NA	-100.0%	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$114,548	\$114,864	NA	NA	0.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$108,724	\$86,334	NA	NA	-20.6%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$17,571	\$35,293	NA	NA	100.9%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$846	\$60	NA	NA	-92.9%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$706,648	\$915,418	\$1,001,623	\$875,675	23.9%	-4.3%	-12.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$12,882	\$68,069	\$57,354	\$9,181	-28.7%	-86.5%	-84.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$112,303	\$105,771	\$31,392	\$32,595	-71.0%	-69.2%	3.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,550	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$1,525	\$2,800	NA	NA	83.6%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$64,266	\$2,702	NA	NA	-95.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$63,174	\$58,036	\$76,304	\$74,516	18.0%	28.4%	-2.3%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$606	\$0	NA	NA	-100.0%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$0	\$85,596	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$233,213	\$317,975	\$380,318	\$314,213	34.7%	-1.2%	-17.4%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$27,330	\$19,825	NA	NA	-27.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$129,691	\$217,794	\$173,862	\$119,967	-7.5%	-44.9%	-31.0%
27400	Student Transportation	Purchase of School Buses	\$89,003	\$162,734	\$172,301	\$187,437	110.6%	15.2%	8.8%
27500	Student Transportation	Insurance on Buses	\$9,549	\$12,472	\$16,998	\$16,777	75.7%	34.5%	-1.3%
27700	Student Transportation	Contracted Transportation Services	\$41,084	\$6,061	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$891	\$14,824	\$17,680	NA	1884.3%	19.3%
27910	Student Transportation	Bus Driver Training	\$399	\$928	\$1,027	\$1,875	369.9%	102.0%	82.6%
31100	Food Services Operations	Service Area Direction	\$16,197	\$31,888	\$43,169	\$26,788	65.4%	-16.0%	-37.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$282,970	\$380,936	\$150,268	\$160,015	-43.5%	-58.0%	6.5%
31400	Food Services Operations	Food Purchases	\$0	\$0	\$213,720	\$186,685	NA	NA	-12.6%
Overhead and Operational Total			\$1,907,420	\$2,590,387	\$2,994,071	\$2,641,784	38.5%	2.0%	-11.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$4,213	\$2,509	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$2,268	\$2,601	\$10,018	\$17,284	662.1%	564.4%	72.5%
33400	Category not Specified	Athletic Coaches	\$92,836	\$102,531	\$114,143	\$115,177	24.1%	12.3%	0.9%
33990	Other Community Services	Other	\$60	\$0	\$1,987	\$0	-100.0%	NA	-100.0%
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$0	\$24,552	NA	NA	NA
43000	Category not Specified	Professional Services	\$552	\$0	\$0	\$2,750	398.4%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$37,270	\$108,888	\$39,077	\$59,410	59.4%	-45.4%	52.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$55,325	\$192,837	NA	NA	248.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$12,851	\$17,466	NA	NA	35.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$14,489	\$4,680	NA	NA	-67.7%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$83,204	\$86,970	\$51,326	\$52,625	-36.8%	-39.5%	2.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$2,583	\$6,066	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$115,000	\$130,000	\$170,000	\$180,000	56.5%	38.5%	5.9%
52100	Interest on Debt	Bonds	\$109,720	\$96,688	\$55,396	\$46,445	-57.7%	-52.0%	-16.2%
52200	Interest on Debt	Temporary Loans	\$0	\$0	\$0	\$1,325	NA	NA	NA
53100	Lease Rental	Buildings-Principal	(\$163,983)	\$14,755	\$0	\$0	100.0%	-100.0%	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change					
					2006 to 2016	2009 to 2016	2015 to 2016			
53450 Lease Rental Other-Interest	\$0	\$0	\$0	\$209	NA	NA	NA			
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$1,178	\$0	\$0	\$0	-100.0%	NA	NA			
54200 Advancements and Obligations Common School Fund - Principal	\$1,056,246	\$346,421	\$345,331	\$401,744	-62.0%	16.0%	16.3%			
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$252,289	\$81,946	\$155,269	NA	-38.5%	89.5%			
54300 Advancements and Obligations Civil Aid Bond Obligations - Principal	\$593,090	\$441,571	\$441,571	\$441,571	-25.5%	0.0%	0.0%			
60700 Category not Specified Scholarships	\$10,256	\$25,232	\$30,876	\$14,968	46.0%	-40.7%	-51.5%			
Non Operational Total				\$1,944,492	\$1,616,520	\$1,424,337	\$1,728,312	-11.1%	6.9%	21.3%
Prorated by Fund										
26491 - SAA NA	PERF - 2007 Account Code	\$48,481	\$0	\$0	\$0	NA	NA	NA		
26491 - SIS NA	PERF - 2007 Account Code	\$5,208	\$0	\$0	\$0	NA	NA	NA		
26491 - O&O NA	PERF - 2007 Account Code	\$17,282	\$0	\$0	\$0	NA	NA	NA		
26491 - NO NA	PERF - 2007 Account Code	\$1,271	\$0	\$0	\$0	NA	NA	NA		
26492 - SAA NA	Social Security - 2007 Account Code	\$272,592	\$0	\$0	\$0	NA	NA	NA		
26492 - SIS NA	Social Security - 2007 Account Code	\$28,013	\$0	\$0	\$0	NA	NA	NA		
26492 - O&O NA	Social Security - 2007 Account Code	\$62,963	\$0	\$0	\$0	NA	NA	NA		
26492 - NO NA	Social Security - 2007 Account Code	\$6,837	\$0	\$0	\$0	NA	NA	NA		
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$18,684	\$0	\$0	\$0	NA	NA	NA		
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$2,183	\$0	\$0	\$0	NA	NA	NA		
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$2,619	\$0	\$0	\$0	NA	NA	NA		
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$523	\$0	\$0	\$0	NA	NA	NA		
26494 - SAA NA	Group Insurance - 2007 Account Code	\$413,522	\$0	\$0	\$0	NA	NA	NA		
26494 - SIS NA	Group Insurance - 2007 Account Code	\$44,224	\$0	\$0	\$0	NA	NA	NA		
26494 - O&O NA	Group Insurance - 2007 Account Code	\$114,311	\$0	\$0	\$0	NA	NA	NA		
26494 - NO NA	Group Insurance - 2007 Account Code	\$10,950	\$0	\$0	\$0	NA	NA	NA		
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$2,686	\$0	\$0	\$0	NA	NA	NA		
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$309	\$0	\$0	\$0	NA	NA	NA		
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$362	\$0	\$0	\$0	NA	NA	NA		
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$74	\$0	\$0	\$0	NA	NA	NA		
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$108,314	\$0	\$0	\$0	NA	NA	NA		
Prorated by Fund Total				\$1,161,408	\$0	\$0	\$0	NA	NA	NA